IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

TUESDAY, THE FIFTH DAY OF JUNE
TWO THOUSAND AND SEVEN

PRESENT
THE HON'BLE SRI JUSTICE BILAL NAZKI
and
THE HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION No.11441 of 2007

Between:

M/S.Bharat Boards Industries,
Bollaram., rep. by its Partner
Smt.N.Venu Kumari..

..... PETITIONER

AND

1.The Appellate Deputy Commissioner (CT),
Secunderabad Division, Hyderabad and another.

.....RESPONDENTS

The Hon'ble Sri Justice Bilal Nazki
and
The Hon'ble Sri Justice S.Ananda Reddy

Writ Petition No.11441 of 2007

Order: *(per the Hon'ble Sri Justice Bilal Nazki)*

Heard the learned Counsel for the parties and with their consent, the Writ Petition is disposed of at the stage of admission.

The grievance of the petitioner is that his appeal has been rejected by the first respondent on the ground that Section 19 of the A.P.G.S.T.Act was not complied with and

the petitioner has not deposited 12.5% of the disputed tax.

The learned Counsel for the petitioner submits that no notice was given to the petitioner before the impugned order of rejection was passed. Had a notice been given to the petitioner, he would have shown to the first respondent-Appellate Deputy Commissioner that the amount had, in fact, been deposited by him much before the impugned order of rejection was passed.

The amount was deposited on 27-05-2006. In this connection, copies of a letter dated 27-05-2006 and a demand draft dated 23-05-2006 have been annexed to the Writ Petition.

This is not disputed by the learned Government Pleader for Commercial Taxes.

Since the appeal had been rejected by the first respondent on the ground that 12.5% of the disputed tax had not been deposited by the petitioner, which in fact had been deposited, the impugned order of rejection passed by the first respondent cannot sustain.

Therefore, the Writ Petition is allowed and the order dated 19-07-2006 passed by the first respondent-Appellate Deputy Commissioner is hereby quashed. The first respondent-Appellate Deputy Commissioner is directed to hear the appeal and decide the same on merits after issuing notice to the petitioner. No costs.

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(Bilal Nazki, J)

5th June, 2007

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(S.Ananda Reddy, J)

Note:
Wire at party's Costs.

B/o
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